



**SPECIFIC INSTRUCTIONS
for the completion of the:
FISCAL YEAR 2020
DEAF BLIND WITH MULTIPLE DISABILITIES
REQUEST FOR REVISION REPORT**

For assistance with the completion of the Request for Revision Report, contact the Rate Analysis Department Customer Information Center at RAD-LTSS@hsc.state.tx.us or 512-424-6637.

For assistance in submitting the electronic Request for Revision Report, contact the Rate Analysis Department Help Line at costinformation@hsc.state.tx.us or (512) 438-2680.

Purpose of Request for Revision Report

The purpose of the Request for Revision Report (RFR) is to gather information for the Texas Health and Human Services Commission (HHSC) to use in determining if a provider met a higher attendant compensation level for the reporting period than the level it met on its most recently available, audited report functioning as its fiscal year 2017 Cost Report.

Who must complete this report?

All providers requesting a revision of their enrollment limitation for the fiscal year 2020 enhancement period (September 1, 2019 – August 31, 2020) must complete this report.

General

Except where otherwise noted, this RFR is governed by all rules and instructions pertaining to the completion of your 2017 Deaf Blind Multiple Disabilities (DBMD) Cost Report that is functioning as Attendant Compensation Report. Refer to:

- Cost Determination Process Rules at Title 1 of the Texas Administrative Code (TAC)
- §§355.101 - 355.111;
- Attendant Compensation Rate Enhancement Rules at 1 TAC §355.112;
- DBMD program-specific rules at 1 TAC §355.9022;
- Training for the 2018 Cost Report; and
- Specific Instructions for the Completion of the 2018 DBMD Cost Report.

Due Date

This report is due **to be received by HHSC by July 31, 2019**. The RFR report is now online.

If the RFR report is not submitted by the due date, the enrollment limitation specified on the fiscal year 2020 "Enrollment Limitation List" will apply.

Website

An electronic version of the 2020 RFR is available on our website at:

<https://rad.hhs.texas.gov/long-term-services-supports>

Once you enter the website, click on the link to "Deaf Blind Multiple Disabilities Waiver", then scroll down to the heading "Rate Enhancement – Attendant Compensation", and click on "View 2020 Rate Enhancement – Attendant Compensation information." Then under the heading "2020 Enrollment Limitations Information," click on "View the Request for Revision Report and Instructions", and select "Complete the RFR".

Reporting Period

The reporting period is **September 1, 2018 through April 30, 2019**. The report must be completed for the entire reporting period.

Rounding Monetary Amounts

All reported monetary amounts should be rounded to the nearest whole number (with no zeros included for "cents"). For example, \$25.49 should be rounded to \$25 and \$25.50 should be rounded to \$26. RFRs submitted without proper rounding of monetary amounts may be returned for proper completion.

Rounding Statistical Amounts

Statistical data (i.e., hours, units and miles) must be reported to two decimal places. For example, when reporting the hours paid for attendants, 150 hours and 30 minutes would be reported as 150.50 hours and 150 hours and 20 minutes would be reported as 150.33 hours. RFRs submitted without appropriate decimal places may be returned for proper completion.

Accounting Method

All information submitted on the RFR must be based on an accrual method of accounting, except where otherwise specified. Governmental entities may report on a cash basis or modified accrual basis.

Cost Allocation Methods

Refer to the Cost Determination Process Rules (1 TAC §355.102(j) and §355.105(b)(2)(B)(v)) for information concerning allowable allocation methods and requirements for adequate allocation summaries. FICA/Medicare, unemployment, worker's compensation premiums and paid claims and employee health paid claims may be allocated to attendants based on payroll or direct costed. Health insurance premiums, life insurance premiums and other employee benefits must be direct costed.

Report Certification

Contracted providers must certify the accuracy of the RFR submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties and/or imprisonment if the RFR is not completed according to HHSC requirements or if the information is misrepresented and/or falsified. Before signing the certification pages, carefully read the certification statements to ensure that the signers have complied with the reporting requirements. The Methodology Certification advises preparers that they may lose the authority to prepare future reports if reports are not prepared in accordance with all applicable rules, instructions and mandatory training materials.

NOTE: any report submitted without original signed Certification and Methodology Certification pages will be returned to the provider. Copies and faxes will not be accepted.

Definitions

Accrual Accounting Method - method of accounting in which revenues are recorded in the period in which they are earned and expenses are recorded in the period in which they are incurred. If a provider operates on a cash basis, it will be necessary to convert from cash to accrual basis for reporting purposes. Care must be taken to ensure that a proper cutoff of accounts receivable and accounts payable occurred both at the beginning and ending of the reporting period. Amounts earned although not actually received and amounts owed to employees and creditors but not paid should be included in the reporting period in which they were earned or incurred. Allowable expenses properly accrued during the reporting period must be paid within 180 days after the end of the reporting period in order to remain allowable costs for reporting purposes. If accrued expenses are not paid within 180 days after the end of the reporting period, the expense is unallowable and should not be reported on the report.

In situations where a contracted provider, any of its controlling entities, its parent company/sole member or its related-party management company has filed for bankruptcy protection, the contracted provider may request an exception to the 180-day requirement for payment of accrued allowable expenses by submitting a written request to the Rate Analysis Department of HHSC. The written request must be submitted within 60 days of the date of the bankruptcy filing or at least 60 days prior to the due date of the report for which the exception is being requested, whichever is later. The contracted provider will then be requested by the Rate Analysis Department to provide certain documentation, which must be provided by the specified due date. Such exceptions due to bankruptcy may be granted for reasonable, necessary and documented accrued allowable expenses that were not paid within the 180-day requirement.

Attendant - the unlicensed caregiver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff or attendant supervisors unless they are delivering attendant services that cannot be delivered by another attendant, to prevent a break in service. To be allowable for the Attendant Compensation Rate Enhancement, attendant expenses must be direct costed. Direct costing requires daily timesheets documenting time spent performing attendant services for the contract. For Intervener services, attendants do not include Intervener I, Intervener II or Intervener III as these positions are not eligible to participate in the Attendant Compensation Rate Enhancement.

Contract Labor - personnel for whom the contracted provider is not responsible for the payment of payroll taxes (such as FICA, FUTA and TUCA).

Contracted Provider - the business component with which HHSC contracts for the provision of DBMD services.

Controlling Entity - the individual or organization that owns the contracting entity.

Mileage Reimbursement - reimbursement paid to the attendant for the use of his or her personal vehicle and which is not subject to payroll taxes.

Related Party - a person or organization related to the contracted provider by blood/marriage, common ownership, or any association that permits either entity to exert power or influence, either directly or indirectly, over the other. In determining whether a related-party relationship exists with the contracted provider, the tests of common ownership and control are applied separately. Control exists where an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. If the elements of common ownership or control are not present in both organizations, the organizations are deemed not to be related to each other. The existence of an immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests where the significance tests are met. The following persons are considered immediate family for cost-reporting purposes: (1) husband and wife; (2) natural parent, child and sibling; (3) adopted child and adoptive parent; (4) stepparent, stepchild, stepsister, and stepbrother; (5) father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law; (6) grandparent and grandchild; (7) uncles and aunts by blood or marriage; (8) first cousins, and (9) nephews and nieces by blood or marriage. Disclosure of related-party information is required for all allowable costs reported by the contracted provider.

Workers' Compensation - for reporting purposes, the actual costs paid by the contracted provider during the reporting period related to employee on-the-job-injury (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee).

Cover Sheet

Contracted Provider Identification

Each provider must complete the Contract Provider Identification section. Enter the name, address, phone number, fax number, and email address of the contracted provider.

Mailing Address

Enter the mailing address for the Contracted Provider.

Contracting Entity Information

Enter the Contracting Entity Name, the physical address, phone number, fax number and email address of the contracted provider.

Location of Accounting Records

Enter the address of the location of your company's accounting records.

Contact Information

Enter the contact name, title, organization, address, phone number, fax number and email address for the contact for your company. The contact person is the employee of the provider, contracting entity, controlling entity, parent company, sole member, governmental body or related-party management company that is designated to be contacted concerning information reported on the RFR. The contact person should be able to answer questions about the contents of your contract's RFR that arise during the HHSC Rate Analysis Department's analysis process.

Preparer Information

Enter the contact name, title, organization, address, phone number, fax number and email address for the preparer of this report.

General Information

Texas County Code in Which Accounting Records are Located

Report the 3-digit county code for the Texas County in which the accounting records and supporting documentation used to prepare this report are located. The Texas County codes are located in the back of the instructions.

Preparer of this report attended the required annual report training last year

Check "Yes" if the Preparer attending the required training. Cost Report training attendance will be verified by HHSC Rate Analysis. Reports submitted by preparers who have not completed the proper cost report training will not be considered acceptable reports. Such reports will not be processed until the required cost report training has been completed.

Total Number of Other State of Texas contracts

If the contracting entity holds any other State of Texas contracts, report the total number of contracts in the box provided and list the type of contract (i.e., PHC, CLASS, DAHS, RC) with its 9-digit contract number in the space provided.

Address to send all future correspondence for this report

Select the address to which you want all future correspondence concerning this report to be mailed. The two choices correspond to the addresses indicated on the cover of the report.

Owner-Employee or Other Related-Party Expenses

Check "Yes" if you are including the cost of owner-employees or other related party employees serving as attendants on this report.

Check "Yes" if you are including the cost of services purchased from a related party individual or organization on this report.

Allocation of Expenses

Check "Yes" if you are including expenses that are the result of the allocation of expenses. The allocation summary must be submitted electronically.

All Other State Contracts List

If you indicated you had other State of Texas contracts, report the contract number and select the type of program from the drop down list.

Day Habilitation Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours - Habilitation Workers/Trainers, Other Staff Providing Day Habilitation Services

Record total number of paid hours for DBMD attendant staff and other staff providing Day Habilitation services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages - Habilitation Workers/Trainers, Other Staff Providing Day Habilitation Services

Report salaries, wages, bonuses, incentives and overtime for attendant staff and other staff providing Day Habilitation services actually employed by you and for whom you are required to make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also include any on-call and overtime salary paid for actual hours worked.

Day Habilitation attendant staff performs supported living services, which include assistance with activities of daily living (ADLs), attendant care, assistance with medications, supervision, health-related tasks and extension of therapy services. Day habilitation trainers perform formal training of daily living skills and community integration, prevocational and supported employment services. Report all salaries/wages paid to day habilitation attendant staff for both billable and nonbillable time. Salaries/wages for staff who transport participants to and from any waiver services should be included in this item. Refer to Cost Determination Process Rules, 1 TAC §355.103(b) and 1 TAC §355.103(b)(2)(B)(xi, xii).

If staff performs both duties as day habilitation workers/trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service, using daily, continuous timesheets.

Contracted Habilitation Workers/Trainers

If day habilitation services were delivered by contract, report all paid hours and all allowable contract expenses incurred related to the delivery of contracted day habilitation services. Report all allowable costs paid to DBMD contracted staff performing day habilitation services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules, *1 TAC §355.103(b)(2)(C)*.

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation – Insurance (WCI) Premiums

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported as paid claims.

If your commercially purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries

(i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be attached.

Employee Benefits - Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported in these items. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Residential Habilitation Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for residential habilitation services. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours - Residential Habilitation Workers/Trainers, Other Staff Providing Residential Habilitation Services

Record total number of paid hours for DBMD attendant staff and other staff providing Residential Habilitation Services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages - Residential Habilitation Workers/Trainers, Other Staff Providing Residential Habilitation Services

Report salaries, wages, bonuses, incentives and overtime for attendant staff and other staff providing Residential Habilitation services actually employed by you and for whom

you are required to make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also include any on-call and overtime salary paid for actual hours worked.

Report all salaries/wages paid to Residential Habilitation attendant staff for both billable and nonbillable time. Salaries/wages for staff who transport participants to and from any waiver services should be included in this item. Refer to Cost Determination Process Rules.

If staff performs both duties as Residential Habilitation workers/trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service, using daily, continuous timesheets.

1 TAC §355.103(b) and 1 TAC §355.103(b)(2)(B)(xi, xii)

Contracted Residential Habilitation Workers/Trainers

If Residential Habilitation Services were delivered by contract, report all paid hours and all allowable contract expenses incurred related to the delivery of contracted Residential Habilitation Services. Report all allowable costs paid to DBMD contracted staff performing Residential Habilitation services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules.

1 TAC §355.103(b)(2)(C)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation – Insurance (WCI) Premiums

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job

injuries. Health insurance is not worker's compensation and should be reported as paid claims.

If your commercially purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be attached.

Employee Benefits - Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported in these items. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Intervener Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Intervener services. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage

reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours - Intervener Workers/Trainers, Other Staff Providing Intervener Services

Record total number of paid hours for DBMD attendant staff and other staff providing Intervener services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages - Intervener Workers/Trainers, Other Staff Providing Intervener Services

Report salaries, wages, bonuses, incentives and overtime for attendant staff and other staff providing Intervener services actually employed by you and for whom you are required to make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also include any on-call and overtime salary paid for actual hours worked.

Report all salaries/wages paid to Intervener attendant staff for both billable and nonbillable time. Salaries/wages for staff who transport participants to and from any waiver services should be included in this item. Refer to Cost Determination Process Rules. *1 TAC §355.103(b) and 1 TAC §355.103(b)(2)(B)(xi, xii).*

If staff performs both duties as Intervener workers/trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service, using daily, continuous timesheets.

Contracted Intervener Workers/Trainers

If Intervener Services were delivered by contract, report all paid hours and all allowable contract expenses incurred related to the delivery of contracted Intervener Services. Report all allowable costs paid to DBMD contracted staff performing Intervener services, including allowable travel, fees, on-call costs, etc. Refer to the Cost Determination Process Rules.

1 TAC §355.103(b)(2)(C)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an

acceptable allocation summary must be attached.

Workers' Compensation – Insurance (WCI) Premiums

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported as paid claims.

If your commercially purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be attached.

Employee Benefits - Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for

attendants and other staff delivering attendant services. These benefits must be direct costed. The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported in these items. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Chore Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Chore Services. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours - Chore Service Workers/Trainers, Other Staff Providing Chore Services

Record total number of paid hours for DBMD attendant staff and other staff providing Chore services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages - Chore Service Workers/Trainers, Other Staff Providing Chore Services

Report salaries, wages, bonuses, incentives and overtime for attendant staff and other staff providing Chore services actually employed by you and for whom you are required to make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also include any on-call and overtime salary paid for actual hours worked.

Report all salaries/wages paid to Chore service attendant staff for both billable and nonbillable time. Salaries/wages for staff who transport participants to and from any waiver services should be included in this item. Refer to Cost Determination Process Rules. 1 TAC §355.103(b) and 1 TAC §355.103(b)(2)(B)(xi, xii).

If staff performs both duties as Chore service workers/trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service, using daily, continuous timesheets.

Contracted Chore Service Workers/Trainers

If Chore services were delivered by contract, report all paid hours and all allowable contract expenses incurred related to the delivery of contracted Chore services. Report

all allowable costs paid to DBMD contracted staff performing Chore services, including allowable travel, fees, on-call costs, etc.

1 TAC §355.103(b)(2)(C)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation – Insurance (WCI) Premiums

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported as paid claims.

If your commercially purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking

account are not allowable. Paid claims may be direct costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be attached.

Employee Benefits - Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported in these items. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported. Employee benefits must be reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Supported Employment Assistant Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Supported Employment Assistant Services. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours - Supported Employment Assistant Service Workers/Trainers, Other Staff Providing Supported Employment Assistant Services

Record total number of paid hours for DBMD attendant staff and other staff providing Supported Employment Assistant Services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages - Supported Employment Assistant Workers/Trainers, Other Staff Providing Supported Employment Assistant Services

Report salaries, wages, bonuses, incentives and overtime for attendant staff and other staff providing Supported Employment Assistant services actually employed by you and for whom you are required to make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be)

deducted. Also include any on-call and overtime salary paid for actual hours worked.

Report all salaries/wages paid to Supported Employment Assistant service attendant staff for both billable and nonbillable time. Salaries/wages for staff who transport participants to and from any waiver services should be included in this item.

1 TAC §355.103(b) and 1 TAC §355.103(b)(2)(B)(xi, xii)

If staff performs both duties as Supported Employment Assistant services workers/trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service, using daily, continuous timesheets.

Contracted Supported Employment Assistant Service Workers/Trainers

If Supported Employment Assistant services were delivered by contract, report all paid hours and all allowable contract expenses incurred related to the delivery of contracted Supported Employment Assistant services. Report all allowable costs paid to DBMD contracted staff performing Supported Employment Assistant services, including allowable travel, fees, on-call costs, etc

1 TAC §355.103(b)(2)(C)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation – Insurance (WCI) Premiums

If your contract, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported as paid claims.

If your commercially purchased insurance policy does not provide total coverage and has

a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be attached.

Employee Benefits - Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported in these items. Describe, in the space provided, the amount and type of each benefit comprising the total amount reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Employment Assistant Services

Mileage Reimbursement

Report the mileage reimbursement paid to attendants for Employment Assistant Services. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the

Texas Legislature for state employee travel.

Paid Hours - Employment Assistant Service Workers/Trainers, Other Staff Providing Employment Assistant Services

Record total number of paid hours for DBMD attendant staff and other staff providing Employment Assistant Services employed by you, including overtime, travel time, documentation time, time spent in training, staff meeting time, paid vacation time, on-call worked time, and paid sick leave.

Salaries and Wages - Employment Assistant Workers/Trainers, Other Staff Providing Employment Assistant Services

Report salaries, wages, bonuses, incentives and overtime for attendant staff and other staff providing Employment Assistant services actually employed by you and for whom you are required to make FICA contributions. Salaries and wages include cash bonuses and any cash incentives paid from which payroll taxes are (or should be) deducted. Also include any on-call and overtime salary paid for actual hours worked.

Report all salaries/wages paid to Employment Assistant service attendant staff for both billable and nonbillable time. Salaries/wages for staff who transport participants to and from any waiver services should be included in this item.

1 TAC §355.103(b) and 1 TAC §355.103(b)(2)(B)(xi, xii)

If staff performs both duties as Employment Assistant services workers/trainers and attendant services for other services, a distribution of paid hours and salaries must be made based on actual time worked for each type of service, using daily, continuous timesheets.

Contracted Employment Assistant Service Workers/Trainers

If Employment Assistant services were delivered by contract, report all paid hours and all allowable contract expenses incurred related to the delivery of contracted Employment Assistant services. Report all allowable costs paid to DBMD contracted staff performing Employment Assistant services, including allowable travel, fees, on-call costs, etc.

1 TAC §355.103(b)(2)(C)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for attendants and other staff delivering attendant services.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for attendants and other staff delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation – Insurance (WCI) Premiums

If your contract, any of its controlling entities, or its parent company/sole member is a

subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for attendants and other staff delivering attendant services. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your contract, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation and should be reported as paid claims.

If your commercially purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be attached.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for attendants and other staff delivering attendant services. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be attached.

Employee Benefits - Health Insurance

Report employer-paid health insurance for attendants and other staff delivering attendant services. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for attendants and other staff delivering attendant services. Employer-paid life insurance premiums must be direct costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for attendants and other staff delivering attendant services. These benefits must be direct costed. The contracted provider's unrecovered cost of meals and room and board furnished to direct care employees, uniforms, job-related training reimbursements and job certification renewal fees are not to be reported in these items. Describe, in the

space provided, the amount and type of each benefit comprising the total amount reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

UNITS OF SERVICE

Units of Service

For each service listed, report the total number of direct service units delivered during the reporting period, even if payment was not received during the reporting period. Authorized and delivered direct service units would have been billed using Form 3626 (Purchased Service Delivery Report) for reimbursement by HHSC. The hours reported in this item should equal the number of hours delivered and submitted (billed) for payment for services delivered in the reporting period for this contract and NOT the units of service that were actually reimbursed. Also include any service units delivered that were above the authorized level in the participant's plan of care and for which you may never receive payment from HHSC. Include any direct service units provided to private pay participants by DBMD staff whose salaries are reported on the report. Supporting documentation for all units reported must be available. **All direct service units must be carried out to two (2) decimal places** (e.g., 99 hours and 30 minutes should be reported as 99.50 direct service units, and 99 hours and 0 minutes should be reported as 99.00 direct service units).

Report the direct units of service delivered to DBMD participants by attendants or other authorized staff. This item requests the total number of plan-of-care-authorized hours that were actually delivered for services (e.g., habilitation tasks, protective supervision, delegated nursing tasks) by attendants or other authorized staff (nurse substitutes for attendant to prevent a service break) during the reporting period.

Schedule A: Reserved for Future Use

Schedule B: Reserved for Future Use

Schedule C:

This schedule must be completed by **every** contracted provider that has an owner-employee or other related-party employee acting as an attendant regardless of whether the owner-employee or other related-party employee received **any compensation** for their services during the reporting period.

For reporting purposes, an employee who meets the definition of a related party or an owner who is a sole proprietor, a partner owning 5% or more of the partnership, or a corporate stockholder owning 5% or more of the outstanding stock of the contracted provider must report their compensation on a Schedule C (these meet the definition of an "owner-employee").

If no compensation was paid, received, or properly accrued during the reporting period for an owner-employee or a related-party employee, provide an explanation in Part 1 - allocation method on why no compensation is being reported. Also, enter "0" as the amount in Part 2 - Associated Services Salaries & Wage section.

An organizational chart must be submitted electronically indicating the owner-employee's or the related-party employee's name and position within the organization. When organizational structures are composed of several corporations and the owner-employee and/or other related-party employee is associated with more than one of the corporations, it is necessary to submit at least two organizational charts: one picturing the entire organizational structure of various corporations and one detailing the organizational structure of the corporation providing the services covered by the specific RFR.

Allowable Compensation

Allowable compensation for an owner-employee or other related-party employee is governed by the principles that the services rendered are necessary functions, that the compensation is for the reasonable value of services rendered, that the compensation is not based on profitability, and that the services performed do not duplicate those performed by another employee of the provider.

A function is deemed necessary when, if the owner or related party had not performed said function, the provider would have had to employ another person to perform that function.

To be necessary, a function must pertain to direct or indirect activities in the provision or supervision of contracted resident services.

The test of reasonableness requires that the compensation of owner-employees and other related-party employees be such an amount as would ordinarily be paid for comparable services performed by non-owners or unrelated parties. Reasonable compensation is limited to the fair market value of services rendered by the owner-employee or other related-party employee in connection with resident care. Education and experience of the owner are pertinent only as they relate to the job being performed and the services being rendered, in this case, attendant services.

1 TAC §355.103(b)(2)

NOTE: Record all monetary amounts rounded to the nearest whole dollar (with no zeros included for cents).

PART 1 - COMPENSATION

Name - Indicate the name (Last Name, First Name, and Middle Name/Initial) of the owner-employee or the related-party employee.

Title - Indicate the title of the owner-employee or other related-party employee. The

title must correspond to the title indicated on the organizational chart submitted.

Position Type - Identify the type of position filled by the owner-employee or other related-party employee. Only attendant positions should be included in this RFR.

Location of Position Within Organizational Structure - Indicate the location of the owner-employee's or other related-party employee's position within the organizational structure (i.e., facility, contracting entity, a controlling entity, or parent company/sole member/related-party management company). The location of position should relate to the organizational chart(s) submitted.

Description of Duties - Provide a description of the duties performed by the owner-employee or other related-party employee as they relate to the specific RFR or attach and properly cross-reference a copy of the person's written job description and provide a summary of how those duties relate to the specific RFR. Only attendant positions should be included on this RFR.

1 TAC §355.105(b)(2)(B)(xi)

Relationship to Provider - Indicate the owner-employee's or other related-party employee's relationship to the contracted provider. If the schedule is being completed for an owner-employee, indicate that the employee is an owner and describe the type of ownership (e.g., owner-sole proprietor; owner- % partner; owner- % stockholder). If the schedule is being completed for a related-party employee other than the owner, identify the relationship (e.g., husband of owner-sole proprietor; daughter-in-law of % partner; brother of % stockholder). If the schedule is being completed for a member of the Board of Directors (related through control), identify that fact in this item.

Direct Costing Method - If the services provided by this employee benefited more than the contract for which an RFR is being completed, the employee's salary must be directly charged based upon timesheets. Describe the basis upon which the compensation has been directly charged to this report or between line items. For example, you might state that the salary has been directly charged based upon daily timesheets.

Percentage of Ownership - If the schedule is being completed for an owner-employee, enter the percentage of ownership for that employee. If the schedule is being completed for a related-party employee who has no ownership interest, enter "0" as the ownership percentage. If the schedule is being completed for a related-party employee who is the spouse of an owner in a community property state, indicate the same ownership percentage as the owner.

Number of Hours Worked - Report the number of hours worked during the reporting period by the employee in order to earn the total compensation reported in Total Compensation. In other words, if total compensation were divided by number of hours worked, the result would be the employee's average compensation per hour.

PART 2 – DIRECT COSTING OF COMPENSATION

Breakdown of Total Compensation - Provide a breakdown by business component of how the total allowable compensation reported was directly charged. If the owner-employee or other related-party employee performed both attendant and nonattendant functions for this contract, provide a breakdown between the employee's attendant and nonattendant compensation.

The reported compensation for the owner-employee or other related-party employee must include compensation received from all business entities (components) that benefit from his/her effort or work. If the business component has a state of Texas vendor/provider number, report the number in the business component blank (e.g., CLASS #XXXXXXXXX; PHC #XXXXXXXXX; DAHS #XXXXXXXXX; RC #XXXXXXXXX).

Compensation should be directly charged to each business entity based either on the level of effort involved in providing services to or working for the entity and supported by daily timesheets.

Compensation includes regular salary, overtime pay, bonuses and any other forms of compensation subject to payroll taxes, as well as any accrued compensation that had not been paid to the employee at the end of this reporting period. (Note: Accrued expenses must be paid within 180 days after the end of the reporting period in order to be allowable for reporting purposes.)

% of Total Hours - Report the percentage of the employee's total hours directly charged to this report. Report the percentage with two decimal places. If the percentage of hours reported is different from the percentage of compensation reported, please provide a detailed explanation for the variance.

Total Compensation - The amount indicated as the Total Compensation is automatically calculated based on the amounts reported for each business component.

Associated Service Salaries & Wages - Select the service type from the drop down list and report the salaries and wages directly charged to this report for the owner-employee or other related-party employee.

Certification Pages

Report Certification

This page must be completed and signed electronically by an individual legally responsible for the conduct of the provider, such as an owner, partner, Corporate Officer, Association Office, governmental official or L.L.C. member.

Multi-contract organizations participating as individuals may submit one RFR containing original signatures. All other reports submitted by the multi-contract provider can be submitted with copies of the original certification page. For multi-contract organizations that choose this option:

- The original certification page must include a list of the 9-digit contract numbers of the reports being submitted with copies of the original certification page; and
- The copies of the original certification page must indicate the 9-digit contract number of the report being submitted with the original certification page.

Methodology Certification

This page must be signed electronically by the person identified on the cover page of this report as PREPARER. This person must be the individual who actually prepared the report or who has primary responsibility for the preparation of the report for the provider. Signing as PREPARER carries the responsibility for an accurate and complete report prepared in accordance with applicable methodology rules and instructions. Signing as PREPARER signifies that the preparer is knowledgeable of the applicable methodology rules and instructions and that the preparer has either completed the report himself/herself in accordance with those rules and instructions or has adequately supervised and thoroughly instructed his/her employees in the proper completion of the report. Ultimate responsibility for the report lies with the person signing as PREPARER. If more than one person prepared the report, an executed Methodology Certification page may be submitted by each preparer. Preparers should make note of the additional statement on Page 8, notifying preparers that they may lose their authority to prepare future reports if the reports are not prepared in accordance with all applicable rules, instructions and mandatory training materials.

STATE OF TEXAS COUNTY CODES

| <u>County Name / Code</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|
| Anderson 001 | Crockett 053 | Hays 105 | Mason 157 |
| Andrews 002 | Crosby 054 | Hemphill 106 | Matagorda 158 |
| Angelina 003 | Culberson 055 | Henderson | 107 |
| Sherman 211 | | | Maverick 159 |
| Aransas 004 | Dallam 056 | Hidalgo 108 | McCulloch 160 |
| Archer 005 | Dallas 057 | Hill 109 | McLennan 161 |
| Armstrong 006 | Dawson 058 | Hockley 110 | McMullen 162 |
| Atascosa 007 | Deaf Smith | 059 | Hood 111 |
| Stephens 215 | | | Medina 163 |
| Austin 008 | Delta 060 | Hopkins 112 | Menard 164 |
| Bailey 009 | Denton 061 | Houston 113 | Midland 165 |
| Bandera 010 | DeWitt 062 | Howard 114 | Milam 166 |
| Bastrop 011 | Dickens 063 | Hudspeth 115 | Mills 167 |
| Baylor 012 | Dimmit 064 | Hunt 116 | Mitchell 168 |
| Bee 013 | Donley 065 | Hutchinson | 117 |
| Taylor 221 | | | Montague 169 |
| Bell 014 | Duval 066 | Irion 118 | Montgomery 170 |
| Terrell 222 | | | |
| Bexar 015 | Eastland 067 | Jack 119 | Moore 171 |
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| Borden 017 | Edwards 069 | Jasper 121 | Throckmorton |
| Bosque 018 | Ellis 070 | Jeff Davis 122 | Motley 173 |
| Tom Green | 226 | | Nacogdoches 174 |
| Bowie 019 | El Paso 071 | Jefferson 123 | Navarro 175 |
| Brazoria 020 | Erath 072 | Jim Hogg 124 | Travis 227 |
| Brazos 021 | Falls 073 | Jim Wells 125 | Newton 176 |
| Brewster 022 | Fannin 074 | Johnson 126 | Nolan 177 |
| Briscoe 023 | Fayette 075 | Jones 127 | Tyler 229 |
| Brooks 024 | Fisher 076 | Karnes 128 | Nueces 178 |
| Brown 025 | Floyd 077 | Kaufman 129 | Ochiltree 179 |
| Burleson 026 | Foard 078 | Kendall 130 | Oldham 180 |
| Burnet 027 | Fort Bend 079 | Kenedy 131 | Orange 181 |
| Caldwell 028 | Franklin 080 | Kent 132 | Palo Pinto 182 |
| Calhoun 029 | Freestone 081 | Kerr 133 | Panola 183 |
| Callahan 030 | Frio 082 | Kimble 134 | Parker 184 |
| Cameron 031 | Gaines 083 | King 135 | Parmer 185 |
| Camp 032 | Galveston 084 | Kinney 136 | Pecos 186 |
| Carson 033 | Garza 085 | Kleberg 137 | Polk 187 |
| Cass 034 | Gillespie 086 | Knox 138 | Potter 188 |
| Castro 035 | Glasscock 087 | Lamar 139 | Presidio 189 |
| Chambers 036 | Goliad 088 | Lamb 140 | Rains 190 |
| Cherokee 037 | Gonzales 089 | Lampasas 141 | Randall 191 |
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Clay	039	Grayson	091	Lavaca	143	Reeves	195	Wilson	247
Cochran	040	Gregg	092	Lee	144	Refugio	196	Winkler	248
Coke	041	Grimes	093	Leon	145	Roberts	197	Wise	249
Coleman	042	Guadalupe	094	Liberty	146	Robertson	198	Wood	250
Collin	043	Hale	095	Limestone	147	Rockwall	199	Yoakum	251
Collingsworth		044	Hall	096	Lipscomb	148	Runnels	200	
Young	252								
Colorado	045	Hamilton	097	Live Oak	149	Rusk	201	Zapata	253
Comal	046	Hansford	098	Llano	150	Sabine	202	Zavala	254
Comanche	047	Hardeman	099	Loving	151	San Augustine	203		
Concho	048	Hardin	100	Lubbock	152	San Jacinto	204		
Cooke	049	Harris	101	Lynn	153	San Patricio	205		
Coryell	050	Harrison	102	Madison	154	San Saba	206		
Cottle	051	Hartley	103	Marion	155	Schleicher	207		
Crane	052	Haskell	104	Martin	156	Scurry	208		